

FY 2021 PRELIMINARY FUND BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: IVAN DJAMBOV

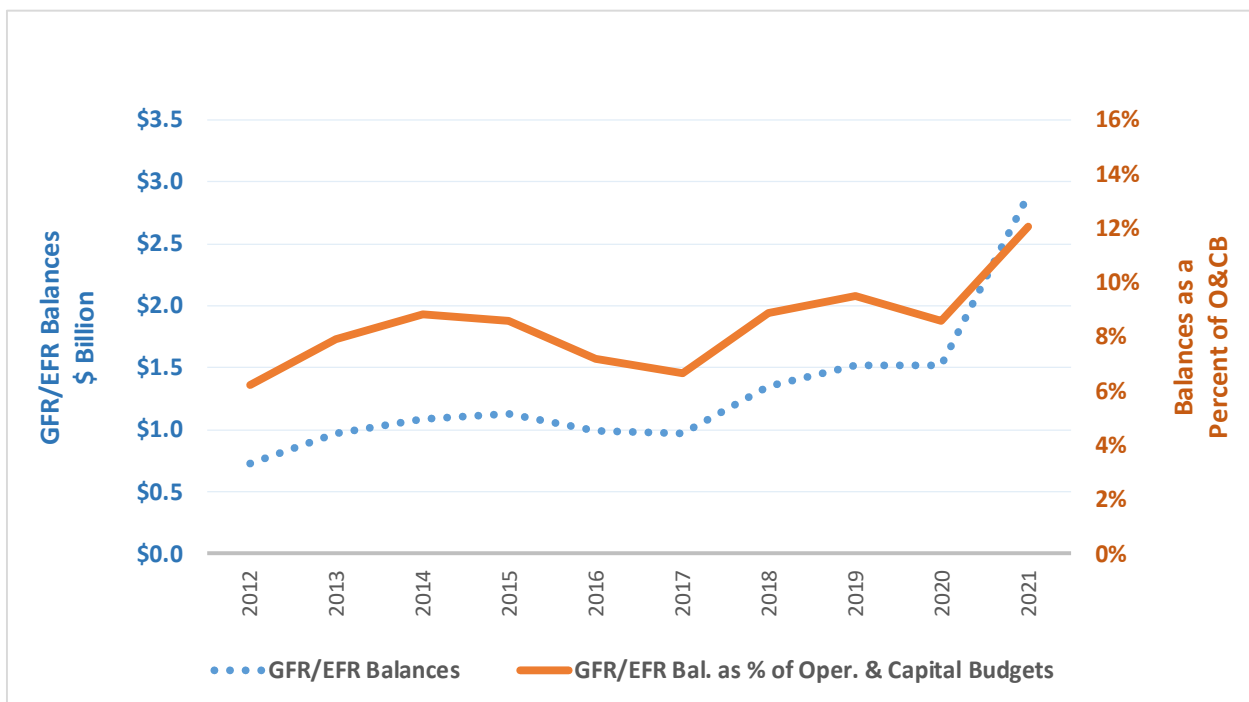
ISSUE BRIEF

SUMMARY

The Legislature creates, modifies, and eliminates restricted accounts and other funds for various purposes. Balances in the accounts are an important source of funding for the operations of governmental entities within the state. As of October 29, 2021, preliminary ending balances for FY 2021 in General Fund (GF) restricted accounts totaled \$799.0 million and preliminary ending balances in Education Fund (EF) restricted accounts totaled \$2.090 billion, including rainy day funds (see funds 1324 and 2460). Combined, the FY 2021 preliminary GF and EF restricted account ending balances totaled \$2.889 billion, which is approximately 12.1 percent of total appropriations for operating and capital budgets that year. The 10-year low was \$730.1 million in FY 2012—approximately 6.2 percent of actual operating and capital budgets; and the FY 2021 amount is the 10-year high. Figure 1 shows combined GF and EF restricted account ending balances for the past ten years along with those balances as a percent of total operating and capital budgets.

These numbers will not be finalized until they are audited in November.

Figure 1: General Fund Restricted and Education Fund Restricted (GFR/EFR) Account Ending Balances as a Percent of Operating and Capital Budgets (O&CB)



This issue brief:

- Explains fund accounting;
- Lists funds that have preliminary FY 2021 closing balances of less than negative \$100,000;
- Summarizes balances for two accounts administered by the Department of Corrections regarding inmates and offenders; and
- Lists preliminary FY 2021 balances for restricted accounts and other funds (new funds are in bold).

FUND ACCOUNTING

Governmental accounting uses funds to track revenues and expenditures. There are four primary categories of funds:

1. Governmental Funds (colored green in this report)
2. Proprietary Funds (orange)
3. Fiduciary Funds (blue)
4. Component Units (pink)

Governmental funds include General Fund, Education Fund, Transportation Fund, Capital Project Fund, and Debt Service Fund expenditures and revenues. Proprietary funds include business-like activities, such as loan funds, Alcoholic Beverage Control funds, and internal service funds. Fiduciary funds include trust funds and other assets collected in a custodial capacity. The state also reports component units, which are entities legally or financially separate from the primary government. The component units presented in this report are select units that run through the state's FINET system.

Table 1 summarizes the state's preliminary fund balances, revenues, and expenditures in each of the fund categories.

Table 1: Summary of Preliminary FY 2021 Fund Balances

Fund Type / Fund Category	Beginning	Revenues	Expenses	Ending
Governmental Funds				
General Fund Restricted Funds	672,567,095	572,936,670	446,461,495	799,042,270
Special Revenue Funds / Education Funds	846,919,717	8,514,953,289	7,271,746,154	2,090,126,852
Special Revenue Funds / Transportation Funds	433,923,624	1,360,920,480	1,354,277,695	440,566,409
Special Revenue Funds / Nonmajor Governmental Funds	516,501,648	495,261,015	344,719,840	667,042,823
Permanent Funds	2,525,052,066	750,684,485	92,842,754	3,182,893,797
Capital Projects Funds	1,436,553,547	1,940,963,286	2,144,431,542	1,233,085,291
Debt Service Funds	25,048,139	853,724,092	847,171,113	31,601,117
Proprietary Funds				
Enterprise Funds	3,087,075,630	1,636,971,658	1,719,062,655	3,004,984,633
Internal Service Funds	112,724,483	369,277,109	360,917,946	121,083,647
Fiduciary Funds				
Investment Trust Funds	11,045,444,741	13,852,671,324	11,661,420,214	13,236,695,851
Private Purpose Trust Funds	15,650,299,280	5,665,779,825	880,270,541	20,437,639,492
Pension Trust Funds	Not yet available			
Agency Funds	246,992,870	3,147,241,191	3,149,728,983	274,848,552
Component Units				
Component Units	36,994,740	75,918,832	49,993,694	62,919,878

Tables 2 and 3 are included in response to recommendations made to the Executive Appropriations Committee in the November 2013 report, [Review of "Off-budget" Funds and Operations](#). Table 2 provides brief explanations regarding the funds in this report that show ending balances of negative \$100,000 or less. Table 3 shows unaudited balances for two funds administered by the Department of Corrections that do not appear elsewhere in this report.

Table 4 is an organizational chart of how the Division of Finance accounts for the funds within this report. Table 5 details fund balances, expenditures, and revenues for each fund, and it contains a description of revenue sources and whether a fund requires an appropriation for expenditure.

Totals do not reflect pure cash balances; totals include the value of assets contained in the funds such as receivables, inventory, capital assets, etc. Also, expenditures include transfers out, and revenues include transfers in. New funds are in bold type.

Table 2: Preliminary Balances of Negative \$100,000 or Less

Fund Name	FY 2021 Preliminary Ending Balance	Explanation of Negative Balance
Fiduciary Funds		
7220 (DEQ) Petroleum Storage Tank Trust Fund	(5,995,197)	The balance is negative due to the unfunded portion of future claims as determined by the actuary.
8238 (TAX) Tax Suspense - IRP	(2,647,116)	The balance is due to year-end accrual adjustments and the timing of differences of when payments are sent to the Department of Transportation and prorated registration fees are collected.
8320 (TRS) State Treasurer State Land Investment	(1,295,645)	The fund is for administrative/tracking purposes only, and it is not included in the CAFR. Land investment activity is recorded in Funds 3510 through 3565.

Table 3: Inmate Accounting and Offender Obligations Account Activity

Fund name	Unaudited Account Activity			
	Bank Balance as of June 30, 2020	Deposits	Withdrawals	Bank Balance as of June 30, 2021
Inmate Trust Account	1,883,579	13,829,172	12,552,095	3,160,656
Restitution Account	174,475	4,097,055	4,132,630	138,901

Table 4: Organizational Chart of Funds

Fund Type	Fund Category	Fund Class	Number of Funds
Governmental Fund			307
General Fund	General Fund		149
Special Revenue Fund	Uniform School Fund		4
	Education Fund		12
	Transportation Fund		13
	Nonmajor Governmental Funds	State Endowment Fund	1
		Environmental Reclamation	5
		Crime Victim Reparation	1
		Universal Telephone Services	1
		Consumer Education Fund	12
		Rural Development Fund	2
		Medicaid Expansion Fund	1
		Miscellaneous Special Revenue	55
Permanent Fund	Trust Lands		13
Capital Projects Fund	Transportation Investment Fund of 2005		4
	Nonmajor Governmental Funds	Capital Projects-General Government	2
		Capital Projects-State Building Ownership Authority	1
Debt Service Fund	Nonmajor Governmental Funds	Debt Service-General Government	12
		Debt Service-State Building Ownership Authority	19
Proprietary Fund			82
Enterprise Funds	Unemployment Compensation Fund		2
	Water Loan Programs		20
	Nonmajor Enterprise Fund	Community Impact Loan Fund	2
		Housing Loan Programs	8

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Fund Type	Fund Category	Fund Class	Number of Funds
		Agriculture Loan Fund	3
		Energy Efficiency Project	3
		Alcoholic Beverage Control	2
		Utah Correctional Industries	2
		State Trust Lands Administration	3
		Local Gov Loan Fund	2
		Utah Beef Council	1
		Medical Cannabis Fund	2
		Permanent Community Impact	
Internal Service Fund	Internal Service Fund	Technology Services Fund	2
		General Services Fund	9
		Fleet Operations Fund	6
		Risk Management Fund	6
		Property Management Fund	3
		Human Resource Management Fund	2
		Attorney General Legal Services Fund	2
Fiduciary Fund			88
Investment Trust Fund	Investment Trust Fund		2
Private Purpose Trust Fund	Private Purpose Trust Funds	Utah Navajo Nation Trust	1
		Unclaimed Property Trust	1
		Petroleum Storage Tank Trust	2
		Utah Education Savings Plan Trust	1
		Miscellaneous Restricted Trust	15
Custodial Fund	Custodial Fund		3
		Taxes & Social Security	3
		County & Local Collections	19
		State Courts	5
		Deposits, Suspense, & Miscellaneous	27
		Non-ACFR/Administrative Funds	1
Post Employment Trust Fund	Other Employee Benefit Trust Fund	Other Emp Benefit Trust Fund - State Employees	4
State Emp Annual Leave Trust Fund	State Employee Annual Leave Trust Fund	Annual Leave Trust Fund - State Employees	4
Component Unit			6
Component Unit	Nonmajor Component Units	Point of the Mountain State Land Authority	1
		School for the Deaf & Blind	3
		Utah Charter School Finance Authority	1
		Inland Port Authority	1

Table 5: Preliminary FY 2021 Fund Balances

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
General Fund Restricted Funds		672,567,095	572,936,670	446,461,495	799,042,270	
1001 (CRC) Commerce Service Fund	fees; fine monies collected by DOPL for violations of the Utah Building Standards Act	1,000,001	46,284,335	46,284,336	1,000,000	Yes
1002 (CRC) Factory Built Housing Fees Account	fees; interest	208,852	12,734	7,685	213,901	Yes
1003 (CRC) Nurse Education and Enforcement Fund	administrative penalties	329,186	34,665	0	363,851	Yes
1005 (CRC) Pawnbroker Operations Restricted Account	fees and civil penalties	210,522	104,040	94,508	220,054	Yes
1006 (CRC) Professional Geologist Education and Enforcement Fund	surcharge on geologist license fees; administrative penalties	62,696	12,880	0	75,576	Yes
1007 (CRC) Utah Housing Opportunity Restricted Account	contributions deposited into the Utah Housing Opportunity restricted Account; contributions, donations, grants	75,171	32,940	20,000	88,111	Yes
1008 (CRC) Public Utility Regulatory Restricted Account	special fees on public utilities	3,000,002	10,156,554	10,156,555	3,000,000	Yes
1020 (CRC) Workforce Development Restricted Account	appropriations; interest	3,076,300	0	3,076,300	0	No
1031 (DAG) Agricultural and Wildlife Damage Prevention Account	rangeland animals - annual fees for sheep, goats, cattle, and turkeys (head tax)	49,147	624,707	627,388	46,466	Yes
1032 (DAG) Horse Racing Account	license fees; fines	21,568	31,312	21,700	31,180	Yes
1033 (DAG) Utah Livestock Brand and Anti-theft Account	fees for brand renewals, inspections; brand book, recording and transfer	1,097,157	2,233,479	900,263	2,430,374	Yes
1035 (DAG) Rangeland Improvement Fund	funds from U.S. DOI; grants; appropriations; proceeds from the sale of a livestock watering right	1,931,988	2,294,856	2,203,692	2,023,152	Yes
1036 (DAG) Invasive Species Fund	appropriations; grants	814,015	2,250,000	2,761,299	302,716	Yes
1049 (DWS) Homeless Shelter Cities Mitigation Restrtricted Account	local sales and use tax; interest	545,925	4,743,526	4,718,831	570,620	yes

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Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
1053 (DCC) Homeless Trust Account	appropriations; tax check-offs on individual income tax returns which lapse from Homeless Trust; interest earnings	752,844	1,946,703	1,756,735	942,811	Yes
1054 (DCC) Industrial Assistance Fund	appropriations; interest; loan repayments	14,278,812	5,920,035	1,500,341	18,698,507	Yes
1056 (DCC) Humanitarian Service Restr Acct	contributions via purchase of special group plate decal; contributions and grants	7,610	5,525	0	13,135	Yes
1057 (DHA) Martin Luther King Jr Civ Rights Supp Rest Acct	contributions via purchase of special plate; contributions and grants	3,250	5,000	5,000	3,250	Yes
1059 (DHA) National Prof Men's Soccer Team Supp of Bldg Comm Rest	contributions via purchase of special plate; contributions and grants	680	41,250	0	41,930	Yes
1060 (DHA) Native American Repatriation Restricted Account	appropriations; interest	80,000	20,000	0	100,000	Yes
1080 (DEQ) Water Quality - Provo River CUP Investments Fund	local water districts, counties, cities, and U.S. government; interest	48,549	453,183	501,732	0	No
1081 (DEQ) Environmental Voluntary Cleanup Restricted Account	application fees	49,028	399,890	351,312	97,606	Yes
1082 (DEQ) Environmental Quality Restricted Account	waste disposal fees; generator site access permits; uranium recovery regulation; investment income; waste facility fees	2,779,008	6,524,678	6,855,351	2,448,336	Yes
1085 (DEQ) Petroleum Storage Tank Restricted Account	penalties and interest	276,558	6,312	(58,785)	341,654	Yes
1086 (DEQ) Radioactive Waste Perpetual Care and Maintenance Fund	annual fees; interest	7,926,812	1,251,271	0	9,178,083	Yes
1087 (DEQ) Underground Wastewater Disposal System Restricted Acnt	testing and certification fees; disposal system installation fees; interest	43,819	46,033	81,300	8,552	Yes
1088 (DEQ) Used Oil Collection Administration Account	recycling fee; permits; penalties; grants; donations	769,081	607,116	716,435	659,762	Yes
1107 (DHS) Juvenile Justice Reinvestment Account	savings calculated from the General Fund	9,266,572	1,916,403	4,364,879	6,818,095	Yes

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
1108 (DHS) Survivors of Suicide Loss Account	appropriations; interest	69	40,045	(37,200)	77,314	Yes
1109 (DHS) Psychiatric Consultation Program Account	appropriations; interest	99,368	275,509	365,777	9,100	Yes
1110 (DHS) Victims of Domestic Violence Services Account	court fines domestic violence	1,748	0	0	1,748	Yes
1111 (DHS) Children's Trust Account	private contributions; birth certificate fee; appropriations	7,029	312,552	313,171	6,410	Yes
1112 (DHS) Intoxicated Driver Rehabilitation Account	court assessments	15,342	0	0	15,342	N/A
1116 (DHS) Choose Life Adoption Support Restricted Account	contributions via purchase of special plate; appropriations; contributions and grants	0	0	0	0	Yes
1117 (DHS) Natl Prof Men's BBall Supp	contributions; donations and grants	6,500	81,075	87,550	25	Yes
1119 (DHS) Statewide Behavioral Health Crisis	appropriations; contributions	0	83,300	0	83,300	Yes
1120 (GOV) Utah Capital Investment Restr	appropriations; interest	0	20,000,000	0	20,000,000	Yes
1135 (DNR) Agricultural Water Optimization Account	appropriations; donations	51,165	0	2,800	48,365	Yes
1140 (DNR) Oil and Gas Conservation Account	fee levied on oil and gas; penalties; interest	2,713,478	2,659,584	3,595,142	1,777,920	Yes
1142 (DNR) Species Protection Account	royalties; interest	3,509,452	791,370	2,274,061	2,026,762	Yes
1145 (DWR) Wildlife Resources Conservation Easement Account	grants; donations from landowners for monitoring	350,794	1,524	0	352,317	Yes
1155 (DPR) GF Boating Account	registration fees; fines; donations; motor fuel tax; license fees for vessel operators	2,514,569	5,351,283	5,572,400	2,293,453	Yes
1156 (DPR) Off-Highway Vehicle Account	registration fees; motor fuel tax; snowmobile registration fees; snowmobile user fee (out-of-state)	11,886,750	11,078,875	9,375,898	13,589,726	Yes
1157 (DPR) State Park Fees Restricted Account	proceeds from the sale or disposal of buffalo; charges for special services and use of facilities	18,560,209	40,026,917	30,991,076	27,596,051	Yes

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1158 (DPR) Off-highway Access and Education Restricted Account	contributions deposited into the off-highway access and education restricted account; contributions, donations, or grants	122,801	22,123	0	144,923	Yes
1159 (DPR) Zion National Park Support Programs Res Acct	contributions, donations, or grants	109,720	17,550	4,000	123,270	Yes
1168 (DNR) Aquatic Inv Spec Interd Acct	fees, donations, appropriations, contractual agreements, and interest	0	882,328	449,673	432,655	Yes
1170 (DWR) Wildlife Resources Account	licenses; fines and forfeitures; General Fund appropriations	16,769,607	43,077,702	42,444,395	17,402,914	Yes
1171 (DWR) Wildlife Resources Trust Account	lifetime license sales	1,319,443	6,138	26,292	1,299,289	Yes
1172 (DWR) State Fish Hatchery Maintenance Account	fees; interest	1,318,040	1,308,188	2,135,916	490,312	Yes
1173 (DWR) Wildlife Habitat Account	sale of licenses, permits, stamps, certificates; donations; interest	1,381,765	3,366,833	3,269,538	1,479,061	Yes
1174 (DNR) Predator Control Restricted Account	fee added to hunting permits; donations; appropriations	704,771	800,345	616,238	888,878	Yes
1176 (DNR) Mule Deer Protection Restricted Account	appropriations; grants	313,164	250,978	346,300	217,842	Yes
1177 (DNR) Support for State-Owned Shooting Ranges Restricted Acc	contributions; donations; grants	0	0	0	0	Yes
1180 (DNR) Water Infrastructure restricted Account	contributions; appropriations; interest	55,131,543	40,384,676	0	95,516,219	Yes
1185 (FFL) Sovereign Lands Management Account	all revenues derived from sovereign lands	11,303,726	12,631,453	11,509,751	12,425,428	Yes
1200 (DOC) Interstate Compact for Adult Offendr Suprvsn Rest Acnt	compact application fee	251	22,869	23,120	0	Yes
1220 (DOH) Children's Organ Transplant Trust Account	contributions	150,763	52,188	30,730	172,221	Yes
1221 (DOH) Cigarette Tax Restricted Account	\$250,000 from the FY 1999 cigarette tax change; 58% of the FY 2002 cigarette tax change	8,680	7,950,000	7,951,700	6,980	Yes
1222 (DOH) Medicaid Restricted Account	appropriations	18,009,958	23,261,064	300,000	40,971,021	Yes
1224 (DOH) State Laboratory Drug Testing Account	\$40 administrative fee for license	20	698,600	698,600	20	Yes

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
	reinstatement (UCA 53-3-1065)					
1225 (DOH) Cat and Dog Community Spay and Neuter Rest Acct	contributions; interest	239	(224)	0	15	Yes
1226 (DOH) Cancer Research Restr Acct	\$35 annually for special license plate	0	15,580	15,580	0	Yes
1230 (DOH) Children's Hearing Aid Rest Acct	appropriations and donations	139,349	291,600	166,673	264,276	Yes
1232 (DOH) Children with Cancer Support Rest Acct	\$35 annually for special license plate	0	0	0	0	Yes
1233 (DOH) Children with Heart Disease Support Rest Acct	\$25 from special license plate	0	0	0	0	Yes
1235 (DAS) Medicaid Bud Stabilization Restricted Account	automatic deposits; interest	74,818,924	0	0	74,818,924	Yes
1236 (DOH) Adult Autism Treatment Account	appropriations and donations	0	0	0	0	Yes
1237 (DOH) Emergency Med Serv Sys Rest Acct	appropriations	0	1,500,000	1,500,000	0	Yes
1240 (UNG) National Guard Death Benefit Account	appropriations; interest	338,000	9,500	0	347,500	Yes
1241 (UNG) West Traverse Sentinel Landscape Fund	appropriations; grants and donations	0	1,200,000	1,200,000	0	Yes
1249 (DPS) Post Disaster Recovery & Mitigation Restricted Account	appropriations; income and interest; donations, grants, gifts, bequests	0	300,000	300,000	0	Yes
1250 (DPS) DNA Specimen Restricted Account	fees assessed against convicted persons	26,949	372,001	354,088	44,862	Yes
1253 (DPS) Statewide Unified E-911 Emergency Service Fund	telephone surcharges; appropriations; contributions	8,968	9,879,516	9,876,213	12,271	Yes
1254 (DPS) Fire Academy Support Account	% of insurance tax; % life insurance premium assessment; recovery fees; donations; appropriations	2,661,361	4,516,251	3,508,800	3,668,813	Yes
1255 (DPS) Public Safety Support Fund	surcharge on criminal fines, penalties, and forfeitures	76,415	0	0	76,415	Yes
1256 (DPS) Statewide Warrant Operations Account	surcharge on criminal fines, penalties, and forfeitures	205,919	0	0	205,919	Yes
1257 (DPS) Reduced Cigarette Ignition Propensity and Firefighter	all certification fees submitted by manufacturers	260,550	101,750	81,000	281,300	Yes
1258 (DPS) Public Safety Honoring Heroes Restricted Acct	contributions, donations, or grants	287,432	242,340	200,000	329,772	Yes

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1259 (DPS) Canine Body Armor Restricted Account	contributions; donations; grants; interest	104,078	688	0	104,766	Yes
1260 (DPS) Firefighter Support Rest Account	contributions, donations, or grants	364,931	167,137	132,000	400,068	Yes
1263 (DPS) Ut Hwy Patrol Aero Bureau Rest Account	\$1 of each OHV registration fee; appropriations; public or private donations	165,164	215,111	216,600	163,676	Yes
1264 (DPS) Concealed Weapons Acct	fees	4,387,928	4,947,383	7,241,611	2,093,700	Yes
1266 (DPS) Utah Law Enforcement Memorial Support Rest Acc	contributions; donations and grants	490	38,745	17,500	21,735	Yes
1267 (DPS) Motor Vehicle Safety Impact Restricted Account	deposits from \$1 of each vehicle registration fee; donations; interest	3,548,094	2,815,373	248,500	6,114,967	Yes
1270 (DOT) Share Rd Bicycle Support Rest Account	contributions, appropriations, donations, or grants	2,175	30,850	33,025	0	Yes
1272 (DOT) Motorcycle Safety Awareness Support Rest Account	contributions, appropriations, donations, or grants	0	0	0	0	Yes
1281 (DWS) Special Administrative Expense Fund	penalties; voluntary contributions	10,702,820	3,562,097	2,460,725	11,804,192	Yes
1287 (DWS) Homeless to Housing Reform Restr Act	appropriations; donations and grants; interest	1	19,567,382	12,705,103	6,862,280	Yes
1300 (FI-) Financial Institutions	fees based on assets	10,790,482	8,159,617	6,858,180	12,091,919	Yes
1315 (FIN) Electronic Cig Substance Rest Acct	revenues collected from the tax, appropriations, interest	0	7,431,350	5,567,626	1,863,724	Yes
1320 (FIN) Tobacco Settlement Restricted Account	tobacco settlement funds; interest	25,287,966	16,698,234	16,721,065	25,265,135	Yes
1321 (FIN) Constitutional Defense Restricted Account	7.5% of all mineral lease revenues deposited in the Land Exchange Distribution Acct; contributions; appropriations; other state agencies	129,516	1,047,569	241,778	935,306	Yes
1322 (FIN) Economic Incentive Restricted Account	partial rebate payments as a result of new state revenues generated by a business entity's new commercial project	56	2,516,139	2,516,139	56	No
1324 (FIN) General Fund Budget Reserve Account	up to 50% of any year-end General Fund revenue surplus; interest; appropriations;	251,222,169	5,568,600	0	256,790,769	Yes
1325 (FIN) Mineral Bonus Account	30% mineral bonus payments	4,069,961	4,569,826	4,256,161	4,383,627	Yes

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
1326 (FIN) Mineral Lease Account	federal mineral lease monies except mineral lease bonus payments	17,008,647	44,486,797	40,554,033	20,941,411	Yes
1328 (FIN) Finance Overhead Reimbursement from ISFs	overhead charges to Internal Service Funds	500	1,346,900	1,346,900	500	No
1329 (FIN) Prison Telephone Surcharge Account	prison pay phone revenue; interest	189,178	811,706	1,000,884	1	Yes
1334 (FIN) State Disaster Recovery Restricted Account	appropriations; public or private contributions	19,873,435	0	2,970,881	16,902,554	Yes
1335 (FIN) Land Exchange Distribution Account	50% of bonus payments received from the lease of coal, oil and gas, and coalbed methane; 50% of rentals and royalties received from the lease	(20,306)	1,432,447	1,420,978	(8,837)	Yes
1337 (FIN) Infrastructure and Economic Diversification Investment	monies credited to the account under UCA 51-9-305; appropriations; grants	5,909,294	1,216,113	250,000	6,875,408	Yes
1340 (FIN) Navajo Water Rights Negotiation Account	appropriations	2,000,000	0	0	2,000,000	Yes
1341 (FIN) Comp Aided Dispatch Rest Acct	appropriations, contributions, proceeds from sale/lease/disposition	0	0	0	0	Yes
1342 (FIN) Prison Development Restricted Account	appropriations; interest	1,245,637	5,884	0	1,251,521	Yes
1343 (FIN) Utah Statewide Radio System Restricted Account	appropriations; contributions; radio network charges	0	7,217,574	7,050,500	167,074	Yes
1344 (FIN) Public Lands Litigation Rest Acct	appropriations; other state agencies	4,500,000	0	0	4,500,000	Yes
1345 (FIN) Utah Statewide Radio System - Capital Subaccount	portions of the \$0.18 fee for operations and the \$0.34 fee for capital projects	0	13,631,107	13,000,000	631,107	N/A
1346 (FIN) New Pub Safety & Fire Retire Acct	tax on insurers; interest	0	2,143,399	1,072,634	1,070,765	No
1400 (GOV) Criminal Forfeiture Restricted Account	proceeds from forfeited property or money; any damages awarded the state	0	1,174,540	1,174,540	0	Yes
1402 (GOV) Motion Picture Incentive Fund	appropriations; interest	136,212	1,421,146	1,433,300	124,057	No
1403 (GOV) Tourism Marketing Performance Account	appropriations; interest	579,887	14,414,254	14,411,400	582,741	No

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Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
1404 (GOV) Stripper Well - Petroleum Violation Escrow	Petroleum Violation Escrow money	53,800	0	0	53,800	Yes
1408 (GOV) Law Enforcement Services Account	surcharge allocation (UCA 51-9-4011(c))	1,384	0	0	1,384	Yes
1409 (GOV) School Readiness Rest Acct	appropriations; income and interest; federal grants; donations	6,633,283	1,541,612	3,127,494	5,047,402	Yes
1411 (GOV) Indigent Defense Resources Restricted Account	appropriations; interest	114,695	5,659,000	5,666,800	106,895	Yes
1412 (GOV) Employability to Careers Program Restricted Account	appropriations; income and interest from deposits and investments; donations	260,542	895	0	261,437	Yes
1420 (INS) Bail Bond Surety Administration Account	fees related to bail bond sureties as established under UCA 63-38-3.2; interest	38,476	8,100	9,020	37,556	Yes
1421 (INS) Technology Development Rest Acct	fees from requests for information obtained electronically	207,060	783,840	628,600	362,300	Yes
1422 (INS) Criminal Background Check Rest Acct	fees collected under UCA 31a-16-103, 31a-23a-105, 31a-25-203, and 31a-26-203	1	135,996	135,996	0	Yes
1423 (INS) Captive Insurance Restricted Acct	fees collected from captive insurance companies to obtain or renew a certificate of authority	1,808,877	1,810,900	1,763,200	1,856,577	Yes
1424 (INS) Title Licensee Enforcement Res Acct	annual assessment fees received by the state (UCA 31a-23a-415)	0	100,000	100,000	0	Yes
1425 (INS) Guaranteed Asset Prot Waiver Rest	fees from persons providing guaranteed asset protection waivers who are required to register under UCA 31a-6b-202	350,415	111,000	110,000	351,415	Yes
1426 (INS) Relative Value Study Restricted Account	revenue collected under UCA 31a-2-208 and a tax of 0.01% on motor vehicle, uninsured motorist, and personal injury insurance premiums (UCA 59-9-105)	924,533	172,038	109,600	986,971	Yes
1427 (INS) Insurance Fraud Investigation Account	annual fees from insurers (UCA 31a-31-108 and 109)	1,000,932	2,526,868	2,479,800	1,048,001	Yes
1428 (INS) Insurance Department Restricted Account	fees; reimbursements for examination costs; forfeitures collected	4,537,411	12,201,388	12,083,763	4,655,036	Yes

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
1429 (INS) Health Ins Actuarial Review Restricted Account	fees collected from small employer carriers participating in certain benefit programs	0	200,000	200,000	0	Yes
1440 (JUD) Dispute Resolution Fund	appropriation in FY 1995; filing fees for any civil complaint or petition invoking the jurisdiction of a court of record	419,206	423,492	423,492	419,206	Yes
1442 (JUD) Children's Legal Defense Account	civil filing fees; marriage license fee; appropriations	200,000	747,113	747,113	200,000	Yes
1444 (JUD) Court Security Account	\$25 security surcharge assessed on criminal convictions in district courts and juvenile delinquency judgments; designated court filing fees; 25% of the \$32 security surcharge collected in justice courts	546,553	9,645,364	7,595,062	2,596,856	Yes
1445 (JUD) State Courts Complex Account	fees	1,148,902	4,348,838	4,588,106	909,634	Yes
1446 (JUD) Guardian Ad Litem Services Account	1.75% of collected surcharge established in UCA 63-63a-1 (Fund 828 - surcharge fines) but not to exceed amounts appropriated; contributions from the issuance of children's issues license plates	18,926	13,450	13,450	18,926	Yes
1447 (JUD) Justice Court Technology, Security, and Training Acnt	12.5% of 80% of a \$32 security surcharge (or \$3.20) assessed on all convictions for offenses listed in the Uniform Bail Schedule	636,662	661,417	594,964	703,115	Yes
1448 (JUD) Nonjudicial Adjustment Account	financial penalties	1,095,869	349,057	450,892	994,034	Yes
1449 (JUD) Online Court Assistance Program	\$20 filing fee	270,494	128,692	237,300	161,886	Yes
1450 (JUD) Substance Abuse Prevention Account	surcharge on criminal fines, penalties, and forfeitures	351	0	0	351	Yes
1451 (JUD) Trust Account Support	interest on funds held by the court in trust	265,569	256,050	521,619	0	Yes
1480 (LBR) Workplace Safety Account	0.25% of the premium income remitted to the state treasurer (UCA 59-9-1012(c))	444,389	1,303,215	1,356,724	390,880	Yes

FY 2021 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
1485 (LBR) Industrial Accident Rest Account	0.5% of the premium income remitted to the state treasurer (UCA 59-9-1012(c)(iv))	174,441	3,093,644	3,058,953	209,132	Yes
1490 (PED) Autism Awareness Restricted Acct	plate contributions; private contributions; donations or grants from public or private entities	37,450	35,575	9,740	63,285	Yes
1500 (TAX) Alcoholic Beverage Enforcement and Treatment Rest Acct	a portion of beer tax; appropriations; interest	1,983,032	6,043,092	5,651,400	2,374,723	Yes
1502 (TAX) Sales and Use Tax Administrative Fees Account	local sales and use tax; transient room tax; resort tax; public transit tax; tourism tax; botanical / cultural / zoo / arts tax; hospital tax; fees	7,512,612	13,374,828	11,997,000	8,890,440	Yes
1503 (TAX) Rural Healthcare Facilities Fund	appropriations	0	218,900	218,900	0	Yes
1504 (TAX) Electronic Payment Fee Restricted Account	fees	1,967,772	7,398,585	7,609,700	1,756,657	Yes
1505 (TAX) Motor Vehicle Enforce Div Temp Permit Rest Acct	fees	3,798,556	5,636,354	3,574,605	5,860,305	Yes
1520 (TRS) Abortion Litigation Trust Account	grants; gifts	1,454	0	0	1,454	Yes
1522 (DVA) Transportation of Veterans to Memorials Supp Rest Acct	contributions per UCA 41-1a-422 (license plate)	0	0	0	0	Yes
1560 (ABC) Underage Drinking Prev Media & Campaign Rest Acct	0.6% of total gross revenue from the sale of liquor, as determined by the two preceding fiscal years	25,145	1,411	(0)	26,556	Yes
1572 (AG) Opioid Lit Settlement Rest Acct	deposits; interest; appropriation	0	5,545,179	0	5,545,179	Yes

Special Revenue Funds / Education Funds		846,919,717	8,514,953,289	7,271,746,154	2,090,126,852	
2400 (PED) Uniform School Fund Unrestricted	escheats and various other taxes and fees	14,247,836	168,000,000	168,000,000	14,247,836	Yes
2420 (PED) Invest More for Education Account	contributions; interest	40,273	184	0	40,457	Yes
2425 (PED) Underage Drinking Prevention Prog Restricted Acct	automatic deposit equal to previous year's deposit adjusted for inflation; appropriations; interest	47,275	1,757,170	1,751,000	53,444	No

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
2426 (PED) Hospitality Tourism Mgmt Education Account	6% of hotel taxes up to \$300,000 annually; appropriations; donations, grants, gifts, and bequests; interest	578,117	291,573	192,114	677,576	No
2435 (PED) Minimum Basic Growth Account	deposits; interest	3,599,538	75,269,185	75,000,000	3,868,723	Yes
2436 (PED) Local Levy Growth Account	appropriations; interest	1,299,753	70,380,602	70,135,200	1,545,155	Yes
2437 (PED) Teacher and Student Success Account	automation deposits; appropriations; interest	2,393,080	93,583,592	93,250,000	2,726,672	Yes
2440 (PED) Growth in Student Population Restricted Account	appropriations; donations	618,950	13,787	0	632,737	Yes
2455 (PED) Charter School Revolving Account	appropriations; proceeds from loan repayments; interest	7,161,894	89,274	95,086	7,156,082	No
2456 (PED) School Building Revolving Account	loan repayments; interest on loans	10,016,128	56,312	250	10,072,190	No
2460 (FIN) Education Budget Reserve Account	up to 50% of the revenue surplus of the Education Fund; appropriations	488,699,912	0	0	488,699,912	Yes
2465 (FIN) Performance Funding Restricted Account	appropriations; interest	0	17,505,800	17,505,800	0	Yes
2470 (PED) Interest and Dividends Account	interest and dividends derived from the investment of monies in the Permanent State School Fund; interest on account monies	92,474,517	93,111,614	88,912,177	96,673,954	Yes
2475 (PED) Charter School Reserve Account	contributions from participating charter schools; appropriations; interest; grants; donations	12,488,707	2,301,234	2,624	14,787,317	Yes
2476 (PED) Charter School Levy Account	charter school levy per pupil revenues	4,941,216	26,724,756	30,428,500	1,237,472	Yes
2480 (PED) Education Fund	various taxes and fees, e.g. income taxes	208,312,520	7,965,868,205	6,726,473,402	1,447,707,324	Yes

Special Revenue Funds / Transportation Funds		433,923,624	1,360,920,480	1,354,277,695	440,566,409	
2800 (DOT) Transportation Fund Unrestricted	federal revenue; motor fuel tax; license tax; registration fees; drivers education tax; longitudinal communication access fees	335,719,829	1,218,801,586	1,227,533,015	326,988,400	Yes
2810 (DOT) Transportation Inventory Fund	administrative to account for inventory	12,963,893	0	59,109	12,904,784	No

FY 2021 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
2820 (DOT) Aeronautics Restricted Account	aviation fuel tax; airport licensing fees; registration fees	6,947,020	17,762,076	16,385,319	8,323,777	No
2830 (DOT) Transportation Corridor Preservatn Revolving Loan Fund	motor vehicle rental tax; appropriations; contributions; interest; bond proceeds	8,584,228	12,740,674	5,948,845	15,376,057	No
2835 (DOT) Tollway Restricted Account	tolls; appropriations; contributions; interest; repayments and interest on account monies	1,570,439	1,036,578	2,175,308	431,710	No
2836 (DOT) Rd Usage Charge Prog Special Rev	revenue, appropriations, contributions, interest	0	0	0	0	Yes
2845 (DOT) Public Transportation System Tax Highway Fund	0.25% of Salt Lake County public transit tax; 0.25% local option sales and use tax to fund corridor preservation projects; corridor preservation fee imposed on a county of first class; interest; contributions	37,015,629	39,403,425	42,525,011	33,894,043	No
2846 (DOT) County of 2nd Class St Hwy Prg Fund	contributions; local option sales and use tax to fund airport; highway; or public transit projects or services; interest	347,975	(85)	0	347,890	No
2847 (DOT) 2010 SL County Rev Bond Sink Fund	transfers from the County of the First Class State Highway Projects Fund	0	17,665,571	17,665,571	0	No
2853 (DOT) Transportation Safety Program Restricted Account	appropriations; contributions; donations and grants	0	0	0	0	Yes
2855 (DPS) Uninsured Motorist Identification Restricted Account	fees; interest	9,021,224	3,541,217	4,144,499	8,417,941	Yes
2860 (DPS) Public Safety Motorcycle Education	\$5 of the annual registration fee for registered motorcycles; \$2.50 of the fee for Class M driver licenses	4,168,948	565,890	447,699	4,287,139	Yes
2865 (DPS) Department of Public Safety Restricted Account	licenses, renewals, extensions, reinstatements, rescheduling, and identification cards; administrative fees; appropriations; impound fees	17,584,439	49,403,548	37,393,319	29,594,668	Yes

Special Revenue Funds / Nonmajor Governmental Funds

516,501,648

495,261,015

344,719,840

667,042,823

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
2005 (AG) Attorney General Litigation Fund	settlements and judgments	1,488,805	20,146,416	18,683,927	2,951,293	No
2010 (AG) Attorney General Crime & Violence Prevention Fund	donations, and bequests of real property, personal property, or services	421,149	30,146	331,117	120,179	No
2020 (CPB) State Capitol Fund	1) private donations; 2) appropriations; 3) federal funds	1,741,810	360,520	344,340	1,757,990	No
2040 (CRC) Architecture Education and Enforcement Fund	surcharges on initial, renewal, and reinstatement licensure fee; administrative penalties; interest earned	77,520	3,299	827	79,992	No
2045 (CRC) Consumer Protect Education and Training Fund	penalties; fines; settlements	500,000	6,540,060	5,740,060	1,300,000	No
2050 (CRC) Cosmetologist/Barber, Esthetician, Electrologist Fund	administrative penalties	125,807	56,224	85,663	96,369	No
2055 (CRC) Land Surveyor Education and Enforcement Fund	surcharge on licensing fees; penalties; fines; interest earned	91,230	125,663	116,893	100,000	No
2060 (CRC) Landscapes Architects Education and Enforcement Fund	surcharge on application fee (not to exceed 50%); fines; interest earned	39,851	(22,345)	0	17,506	No
2063 (CRC) Electrician Education Fund	surcharge fees	0	83,915	0	83,915	No
2064 (CRC) Plumber Education Fund	surcharge fees; interest	0	26,040	0	26,040	No
2065 (CRC) Physicians Education Fund	administrative penalties ordered and collected; interest earned	100,000	5,601	15,000	90,601	No
2070 (CRC) Real Estate Education, Research, and Recovery Fund	fees (surcharges)	901,729	370,700	239,022	1,033,407	No
2075 (CRC) Residence Lien Recovery Fund	assessment from licensed contractors and fund members; interest earned; fines; penalties	1,621,890	12,355	386,656	1,247,588	No
2080 (CRC) Residential Mortgage Loan Education, Research, and Recovery Fund	additional license application and renewal fee; interest	873,625	281,735	116,200	1,039,160	No
2085 (CRC) Securities Investor Education and Training Fund	civil penalties; fines; interest	396,120	125,921	359,213	162,828	No
2087 (CRC) Transportation Network Vehicle Recovery Fund	fees; interest	52,107	207	0	52,314	No

FY 2021 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
2088 (CRC) Single Sign-On Expendable Special Revenue Fund	single sign-on fees; appropriations	909,358	1,574,705	797,269	1,686,794	No
2090 (DAS) Child Welfare Parental Defense Fund	appropriations; participating counties; private contributions	43,361	13,193	41,023	15,532	No
2094 (FIN) Pretrial Release Prog Special Rev	appropriations; collections; interest; contributions	0	245,416	0	245,416	No
2096 (DAS) State Archives Fund	donations; deposits; contributions; gifts; endowment; devise; bequest of real property, personal property, or service	2,560	0	0	2,560	No
2100 (DAS) Tobacco Permanent Endowment Fund	tobacco settlement proceeds; 50% of interest / dividend earnings on tobacco monies; excess severance tax revenues (UCA 51-9-305); donations	260,080,874	54,493,512	0	314,574,386	Yes
2105 (DAS) Office of State Debt Collection Fund	appropriations; fees; interest collected on outstanding accounts receivables	2,523,628	3,838,671	2,801,743	3,560,556	No
2110 (DCC) History Donation Fund	donations	258,633	3,484	0	262,117	No
2115 (DCC) Navajo Revitalization Fund	appropriations; severance tax	9,216,536	465,842	876,724	8,805,655	No
2130 (DCC) State Library Donation Fund	donations	1,204,979	7,516	0	1,212,494	No
2135 (DCC) Uintah Basin Revitalization Fund	appropriations; severance tax	14,962,182	4,101,262	5,620,393	13,443,051	No
2145 (DCC) Utah Arts Endowment Fund	appropriations; interest; federal grant	399,981	1,886	0	401,866	No
2146 (DCCE) Heritage and Arts Foundation Fund		0	1,581,646	64,849	1,516,797	No
2151 (DCC) Qualified Emergency Food Agencies Fund	state sales and use tax revenues	49,517	915,002	964,519	0	No
2153 (DCC) Intermountain Weatherization Training Fund	private contributions; donations; fees; appropriations; interest	3,510	0	0	3,510	No
2155 (DEQ) Hazard Substance Mitigation Fund	voluntary contributions; civil penalties; appropriations; recovered costs; interest	5,313,779	231,903	148,863	5,396,819	No
2156 (DEQ) Conversion to Alternative Fuel Grant Prog Fund	appropriations; contributions; fees; interest	73,340	325	0	73,664	No
2157 (DEQ) Clean Air Fund	contributions	30,614	48,820	0	79,435	No

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
2158 (DEQ) Environmental Mitigation & Response Fund	contributions; damage claim settlements; interest	35,776,704	1,864,211	3,411,940	34,228,975	No
2165 (DAG) Salinity Offset Fund	money from DWQ related to the Colorado River Salinity Offset Program; grants; interest	1,090,682	105,299	75,732	1,120,249	No
2168 (DAG) Plant Pest Fund	landowner's and lessee's share of costs; appropriations; federal; interest	500,000	1,144,420	192,706	1,451,714	No
2180 (DHS) Out and About Homebound Transportation Assistance Fund	donations; interest	144,020	42,459	0	186,479	No
2185 (DHS) State Development Center Miscellaneous Donation Fund	donations; interest	589,022	25,399	24,707	589,713	No
2190 (DHS) State Development Center Workshop Fund	contracts for services; interest	17,717	65,327	66,415	16,628	No
2200 (DHS) State Hospital Unit Fund	gifts and donations; hospital fund raising projects	273,863	22,245	30,678	265,431	No
2202 (DHS) Utah State Developmental Center Long-Term Sustain Fund	land lease revenue; proceeds from sales and dispositions of properties; existing money in the Utah State Developmental Center Land Fund	1,838,987	9,272,812	0	11,111,799	No
2207 (DHS) Mental Health Services Donation Fund	gifts; grants; donations; interest	0	100,049	0	100,049	No
2210 (DNR) OGM - Abandoned Mine Reclamation Fund	recovered liens; fees and fines; federal grants; donations	2,620,945	43,265	0	2,664,210	No
2215 (DNR) Utah Geological Survey Sample Library Fund	contributions from individuals, companies, organizations, or government entities; interest	80,298	395	0	80,693	No
2220 (DNR) Wildland Fire Suppression Fund	appropriations; cost recovery; federal funds; restitution; interest	4,808,310	52,276,265	30,099,300	26,985,274	No
2222 (DNR) Wildland Fire Preparedness Grants Fund	contributions; appropriations; costs recovered; interest and earnings	99,300	178,137	86,680	190,757	No
2230 (DOC) Sexually Explicit Business and Escort Service Fund	sexually explicit business and escort service tax; interest	41,033	(2,005)	0	39,028	No
2235 (DOH) Organ Donation Contribution Fund	\$2 voluntary donation from vehicle and driver license renewal	203,587	133,542	100,000	237,129	No

FY 2021 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
2241 (DOH) Hospital Provider Assess Spec Rev	assessment on hospital providers	0	47,773,327	47,773,327	(0)	No
2242 (DOH) Ambulance Service Provider Assess Exp Rev Fund	assessment on ambulance service providers	13,888	4,140,006	4,153,894	0	No
2243 (DOH) Nursing Care Facilities Provider Assessment Fund	assessment on nursing homes	1	37,847,743	37,847,743	1	No
2246 (TAX) State Imposed Transit Tax Fund	supplemental sales and use tax collected per UCA 59-12-2003 for public transit districts within the cities, towns, and unincorporated areas	0	5,700,109	5,700,109	0	No
2247 (TAX) Emergency Service Charge for PSAP	telephone surcharges	39,851	26,388,798	26,428,649	0	No
2250 (DOH) Traumatic Brain Injury Fund	appropriations and donations	679,201	250,000	186,369	742,832	No
2251 (DOH) Traumatic Spinal Cord & Brain Injury Rehab Fund	\$1 off-highway vehicle registration; \$20 impound fee; \$0.50 motorcycle registration	789,145	425,682	299,530	915,297	No
2252 (DOH) Medicaid Expansion Fund	0.15% sales tax; appropriations; hospital assessment	109,317,167	122,889,735	73,286,805	158,920,097	No
2253 (DOH) Pediatric Neuro-Rehabilitation Fund	appropriations and donations	50,000	0	0	50,000	No
2255 (DOT) Wire Estate Memorial Fund	interest	171,132	757	357	171,533	No
2260 (DWS) Child Care Fund	donations; grants; interest	4	8,072	0	8,075	No
2265 (DWS) Refugee Services Fund	federal grants; donations	103,477	109,150	4,300	208,327	No
2270 (DHS) Suicide Prevention & Ed Fund		0	2,093,700	0	2,093,700	No
2275 (DNR) Water Commissioner Fund	assessments; interest	2,022,990	1,854,771	1,833,731	2,044,029	No
2290 (FIN) Waste Tire Recycling Fund	fee on retail tire sales	4,437,537	3,839,007	4,089,668	4,186,876	No
2305 (GED) Utah Stem Foundation Fund	donations	1,295,577	317,901	492,024	1,121,454	No
2306 (GED) Outdoor Recreation Infrastructure Account	appropriations; donations and grants; certain distributions; interest	9,455,785	4,973,209	3,979,188	10,449,807	No
2315 (GOV) Crime Victim Reparation Fund	assessments against criminals	7,021,389	6,288,208	5,197,964	8,111,633	No
2320 (GOV) State Elections Grant Fund	Federal Funds	69,013	3,353,991	2,820,453	602,551	No
2321 (GOV) CCJJ Justice Assistance Grant Fund	federal revenue; interest	139,856	43,614	0	183,469	No

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
2327 (GOV) Suicide Prevention Fund	gifts, grants, and bequests	840,368	848,064	542,853	1,145,580	No
2328 (GOV) Municipal Incorporation Expendable Special Revenue Fund	appropriations; fees	5,284	13,594	28,000	(9,122)	No
2330 (INS) Insurance Fraud Vic Restitution Fund	restitution to persons harmed by fraudulent insurance acts	324,117	141,492	168,269	297,340	No
2335 (INS) Title Insurance Recovery Educ & Research Fund	assessments; amounts recovered by the department under subrogated rights; interest	622,476	29,512	0	651,988	No
2345 (PED) Utah Community Center for the Deaf Fund	contribution; reimbursement for programs; vending machines	21,059	287	5,794	15,552	No
2355 (PED) Visually Handicapped Fund	contributions	1,215,474	12,411	22,401	1,205,484	No
2360 (PSC) Universal Public Telecommunications Service Supprt Fnd	surcharges; penalties	11,480,174	23,380,382	18,048,824	16,811,732	No
2380 (UNG) Utah Veterans' Nursing Home Fund	donations, gifts, or bequests; federal & state funds; insurance reimb.	8,323,466	35,190,394	34,144,817	9,369,042	No
2390 (DPS) Alcoholic Beverage Control Act Enforcement Fund	% of gross revenue from liquor sales; interest	6,122,402	4,572,613	4,018,465	6,676,551	No
2395 (UNG) Natl Guard MWR Fund	1) proceeds collected under UCA 39-9; 2) donations, 3) appropriations	351,855	1,833,027	1,823,851	361,031	No

Permanent Funds		2,525,052,066	750,684,485	92,842,754	3,182,893,797	
3510 (TLA) USU Principle, Perm	land sales	5,984,375	6,433,559	0	12,417,934	No
3515 (TLA) Deaf School Principle, Perm	land sales	2,773,432	768,126	0	3,541,558	Yes
3520 (TLA) Utah State Hospital, Perm	land sales	4,446,531	1,341,592	0	5,788,123	Yes
3525 (TLA) Institution for the Blind - Principle, Perm	land sales	20,153,462	4,615,239	0	24,768,700	Yes
3530 (TLA) Miners Hospital - Principle, Perm	land sales	62,750,079	17,298,547	0	80,048,626	No
3535 (TLA) Normal School Principle, Perm	land sales	6,495,458	1,856,934	0	8,352,392	No
3540 (TLA) Public Building - Principle, Perm	land sales	57,522	3,931	0	61,453	Yes
3545 (TLA) State Youth Development Center - Principle, Perm	land sales	1,555,519	357,957	0	1,913,477	Yes
3550 (TLA) Reservoir - Principle, Perm	interest	7,958,906	2,151,298	0	10,110,204	Yes

FY 2021 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
3555 (TLA) Permanent State School Fund	interest and dividends; land sales; revenue from operations; fees; sales	2,398,997,278	710,706,163	92,842,754	3,016,860,687	Yes
3560 (TLA) School Mines - Principle, Perm	land sales	5,373,784	2,111,993	0	7,485,777	No
3565 (TLA) University of Utah Land-Principle, Perm	interest	8,431,727	2,490,449	0	10,922,176	No
3580 (TLA) Clearing Fund	temporary account - fund should be zero at year end	73,993	548,696	0	622,689	N/A

Capital Projects Funds		1,436,553,547	1,940,963,286	2,144,431,542	1,233,085,291	
2900 (DOT) Transportation Investment Fund of 2005	voluntary contributions; appropriations; Centennial Highway Fund revenue sources; interest	882,132,031	841,132,276	1,148,054,856	575,209,452	Yes
2915 (DOT) Transit Transportation Investment Fund	contributions; appropriations; donations and grants; interest	6,217,992	13,720,125	2,928,612	17,009,504	Yes
2916 (DOT) Cottonwood Canyon Transportation Inv	appropriations; collections; interest; contributions	0	19,355,640	0	19,355,640	Yes
2920 (DOT) Transit Transportation Investment Fund	appropriations; collections; interest; contributions	0	1,525,000	1,525,000	0	Yes
3000 (FCM) Capital Projects Fund	appropriations; institution funding; agency funding	135,667,734	671,261,558	557,834,021	249,095,271	No
3150 (FCM) Prison Project Fund	appropriations; bond proceeds; interest	407,270,473	393,995,112	433,998,415	367,267,170	No
3250 (FCM) BOA Capital Projects	appropriations; institution funding; agency funding	5,265,317	(26,425)	90,639	5,148,253	Yes

Debt Service Funds		25,048,139	853,724,092	847,171,113	31,601,117	
4000-4126 (FIN) General Obligation Debt Service	bond proceeds; appropriations	12,810,714	832,618,130	825,987,633	19,441,211	Yes
4300-4335 (FIN) Lease Revenue and Water Recap Debt Service	bond proceeds; interest; rental income from lease rents	12,237,425	21,105,962	21,183,481	12,159,906	Yes

Enterprise Funds		3,087,075,630	1,636,971,658	1,719,062,655	3,004,984,633	
5110 (DWS) Unemployment Compensation Fund	employer contributions; federal revenue; investment interest; penalty and interest; employer reimbursement	954,811,768	880,840,030	1,029,203,732	806,448,066	yes
5115 (DWS) Unemployment Comp Pandemic Fund	contributions; interest; earnings; federal monies	0	96,138,953	96,138,953	0	No

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
5210 (FIN) State Revolving Fund for Drinking Water Projects	appropriations; money from Fund 128 to meet federal match; repayment of loans; investment income; Federal Funds; interest on loans which goes to this fund or Fund 129 - Hardship Grant	202,181,310	15,049,154	2,623,810	214,606,654	No
5215 (FIN) Drinking Water SRF Hardship Fee Account	hardship fees; interest	2,839,805	571,688	505,084	2,906,410	No
5235 (FIN) Utah Drinking Water Loan Program Subaccount	appropriations; principle repayment of loans; interest from loans which is recorded in Fund 129; sales tax revenue (UCA 59-12-103)	58,287,324	3,587,500	3,229,825	58,644,999	No
5240 (FIN) Hardship Grant Program for Drinking Water Projects	interest on loans; hardship assessments; appropriations; investment income	2,949,848	787,309	519,891	3,217,266	No
5245 (FIN) Drinking Water Origination Fee Subaccount	the origination fee for loans made by the Drinking Water Board within the Drinking Water Security Subaccount	92,772	0	33,000	59,772	No
5246 (FIN) Drinking Water Orig Fee - Federal	the federal portion of origination fee for loans made by the Drinking Water Board within the Drinking Water Security Subaccount	717,792	71,120	56,149	732,762	No
5250 (FIN) Water Quality SRF Hardship Assessment	hardship fees; interest	7,142,781	3,160,091	1,639,173	8,663,699	No
5255 (FIN) Utah State Revolving Fund for Wastewater Projects	appropriations; Federal Funds; transfers from Wastewater Loan Program Fund 135 for state match; interest on loans	285,242,241	18,806,892	850,000	303,199,132	No
5260 (FIN) Utah Wastewater Loan Program Subaccount	appropriations; principal repayment of loans; interest goes to fund 136; sales tax revenue (UCA 59-12-103(5))	67,922,938	3,626,651	6,442,500	65,107,089	No
5265 (FIN) Hardship Grant Program for Wastewater Projects Sub Acnt	interest; hardship assessments; appropriations; investment income	2,728,807	436,027	268,942	2,895,893	No
5266 (FIN) Water Quality Origination Fee Subaccount	the origination fee for loans made by the Water Quality Board within the Water	871,134	0	26,800	844,334	No

FY 2021 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
	Quality Security Subaccount					
5267 (FIN) Water Quality Origination Fee-Federal	the federal portion of origination fee for loans made by the Water Quality Board within the Water Quality Security Subaccount	1,306,467	771,600	80,000	1,998,067	No
5270 (FIN) Water Resources Construction Fund	appropriations; interest on loans; money from sale or management of certain reservoir land; charges assessed against water and power users; interest earnings	58,348,213	4,176,414	5,817,102	56,707,525	No
5275 (FIN) Water Resources Conservation and Development Fund	appropriations; sales of project water and power; repayments; sales tax; federal mineral lease	238,517,961	40,978,610	8,694,131	270,802,441	No
5276 (FIN) Water Resources C&D Pledged Loans	loan repayments	138,266,273	2,634,959	6,774,610	134,126,622	No
5277 (FIN) Water Resources 2010 Recap Rev Bond	bond proceeds	25,188,908	7,042,883	318,277	31,913,515	No
5280 (FIN) Water Resources Cities Water Loan Fund	appropriations of liquor control profits; loan repayments	17,315,995	102,857	0	17,418,852	No
5281 (FIN) Water Resources Cities Pledged Loans	loan repayments	11,639,871	59,139	0	11,699,010	No
5285 (FIN) Permanent Community Impact Loan Fund	mineral lease royalties and mineral bonus payments; appropriations; repayment of loans; interest earned	216,417,903	21,275,526	42,640,940	195,052,490	No
5290 (FIN) Permanent Community Impact Bonus Fund	70% bonus payments; repayment of loans; 12.16% bonus payments on exchanged land; appropriations; interest earned	414,485,611	10,194,684	34,875	424,645,421	No
5295 (DWS) Throughput Infrastructure Fund	appropriations; contributions; repayment of loans; \$26 million in FY 2017 and \$27 million in FY 2018 from state taxes; interest	56,720,300	330,241	0	57,050,541	No
5310 (FIN) Energy Efficiency Fund	appropriations; repayments; interest	868,218	3,615	250	871,583	No
5311 (FIN) USEP Revolving Load Rund (ARRA)	Federal Funds	2,795,356	20,497	750	2,815,103	No

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
5415 (WRE) Water Resources Investigation Account	board allocation; billings from projects	1,953,046	1,036,231	1,062,336	1,926,941	No
5417 (WRE) Bear River Development Fund	N/A	30,252	110,147	124,814	15,585	No
5426 (DCC) Olene Walker Housing Loan Fund - Fed Home	Federal Funds (interest earned on these loans is transferred to Fund 158)	84,396,039	5,484,110	(87,599)	89,967,748	No
5429 (DCC) Olene Walker Housing Trust Fund - Fed Home Income	loan repayments; interest	43,400	0	0	43,400	No
5432 (DCC) Olene Walker Housing Loan Fund - Housing Trust	General Fund appropriations used to match federal home funds	23,428,964	41,902	28,173	23,442,693	No
5438 (DCC) Olene Walker Housing Loan Fund - Low Income Housing	appropriations	38,477,663	6,393,166	3,143,429	41,727,400	No
5441 (DCC) Olene Walker Housing Loan Fund - Low Inc Hous Prg Incm	loan repayments (principal) and interest from original loans paid out of Fund 199	41,649	0	0	41,649	No
5448 DCC OWHLF Multi Family Housing Preserv Revolving Loan Fd	Federal Funds; contributions; appropriations; loan repayments	6,342,326	(1,097,633)	(346,417)	5,591,109	No
5451 (DWS) Economic Revitalization & Investment Fund	appropriations; contributions, donations, and grants; repayments; interest	2,060,982	4,855	500	2,065,337	No
5452 (DWS) Housing Opportunities for Low Income Households	N/A	7,285,832	2,574,357	0	9,860,189	No
5460 (DAG) Agriculture Resource Development Fund	appropriations; sales and use tax receipts; repayments of loans; interest	26,409,745	967,476	279,781	27,097,440	No
5465 (DAG) Rural Rehabilitation Fund	appropriations; repayments of loans; interest	20,981,196	419,648	0	21,400,844	No
5470 (DAG) Utah Rural Rehabilitation Fund	repayment of loans made from the fund; interest earned	5,438,878	81,577	450	5,520,005	No
5476 (DAG) Beef Promotion Fund	beef promotion fee	(218)	1,076,791	1,076,787	(213)	No
5480 (ABC) Alcoholic Beverage Control - Liquor Control Fund	sale of liquor; fees from licenses and permits	5,113,117	466,391,949	466,391,949	5,113,117	Yes
5482 (ABC) State Store Land Acquisition Fund	appropriations; proceeds from revenue bonds	5,000,000	0	0	5,000,000	No
5486 (DEQ) Clean Fuel Conversion Fund	appropriations; contributions; interest; loan repayments	195,012	891	3,455	192,447	No

FY 2021 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
5493 (DOC) Utah Correctional Industries Fund	sale of services; sale of products	5,710,842	18,728,339	18,381,695	6,057,486	No
5494 (DOC) Utah Correctional Industries GAAP Adjustments		(3,097,977)	0	(676,773)	(2,421,204)	No
5495 (TLA) Land Grant Management Fund	earnings from trust fund assets equal to the appropriation to pay for the office's operating costs	4,070,018	11,089,425	14,500,182	659,261	No
5496 (TFO) School & Inst Trust Fund Mgt Acct	earnings from trust fund assets equal to the appropriation to pay for the office's operating costs	294,780	5,606,431	5,644,272	256,940	No
5497 (TRS) Land Trusts Protection and Advocacy Account	appropriations	32,355	368,145	337,683	62,817	No
5500 (DOT) State Infrastructure Bank Fund	appropriations; Federal Funds; grants; contributions; repayments; interest	75,192,657	1,469,853	1,125	76,661,385	No
5515 (DPS) Local Government Emergency Response Loan Fund	appropriations; repayment of loans; interest	1,281,460	3,757	0	1,285,217	No
5700 (DWS) State Small Business Credit Init Prog Fund	grants; pay backs; bonuses; entitlements; transfers; bequests	4,079,670	18,769	0	4,098,439	No
5810 (DAG) Qualified Production Enterprise Fund	fees for application; licenses; registration fees; appropriations; interest	1,525,888	2,631,412	1,175,618	2,981,682	No
5820 (DOH) Qualified Patient Enterprise Fund	fees and appropriations	3,128,458	2,903,617	2,122,400	3,909,676	No

Internal Service Funds		112,724,483	369,277,109	360,917,946	121,083,647	
6020 (DAS) Risk Management - Admin Fund	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	813,377	932,930	937,473	808,833	No
6030 (DAS) Risk Management - Workers' Compensation Fund	premiums collected through payroll; interest earned	1,171,493	7,697,807	5,836,688	3,032,612	Yes
6045 (DAS) Finance-Purchasing Card	sales of services	86,177	685,814	676,497	95,494	Yes
6050 (DAS) General Services Central Printing Services	sales of services	2,065,711	1,873,170	1,889,243	2,049,637	Yes
6060 (DAS) General Services Administration	sales of services	41,621	0	0	41,621	Yes

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
6070 (DAS) General Services Central Mail Services	sales of services	1,446,203	11,429,094	11,180,479	1,694,817	Yes
6080 (DAS) General Services Central Stores	sales of services	5,359,135	5,098,942	3,513,157	6,944,920	Yes
6085 (DAS) Consolidated Budget & Accounting	sales of services	3,155	668,588	595,756	75,988	Yes
6090 (DAS) Fleet Operations Motor Pool	sales of services	49,390,702	29,223,697	27,237,837	51,376,562	Yes
6100 (DAS) Federal Surplus Property	fees and sales of service; appropriation	54,288	113,066	29,904	137,450	No
6110 (DAS) State Surplus Property	fees and sales of service; appropriation	594,487	744,900	784,786	554,601	No
6120 (DAS) Fuel Dispensing Services	fees for services	2,524,576	38,818,772	37,442,205	3,901,143	Yes
6130 (DAS) Fleet Operations Administration	fees for services	44,173	0	549	43,624	Yes
6140 (DAS) Finance - Travel Office	fees for services	450	130,190	167,435	(36,795)	Yes
6150 (DAS) Division of Facilities Construction and Management	sales of services; appropriations; donations	4,627,844	37,377,023	36,329,130	5,675,737	Yes
6155 (DAS) State Facility Energy Efficiency Fund	appropriations; repayment of loans; interest	2,677,830	5,063	0	2,682,893	No
6160 (HRM) Department of Human Resource Management	charges for services to other state agencies	1,945,822	15,008,397	15,521,682	1,432,537	Yes
6600 (DNR) Natural Resources Warehouse	billing of services	153,625	312,258	311,883	154,000	No
6680 (DTS) Enterprise Technology Fund	fees for services	26,960,674	132,131,341	128,147,627	30,944,389	Yes
6900 (DAS) Risk Management - Property	premiums; interest; refunds and dividends; proceeds from sale of salvage and subrogation recoveries	10,924,867	19,563,293	28,103,442	2,384,719	Yes
6910 (DAS) Risk Management - Auto	premiums; interest; refunds and dividends; proceeds from sale of salvage and subrogation recoveries	358,649	2,569,416	2,643,810	284,254	Yes
6920 (DAS) Risk Management - Liability	premiums; interest; refunds and dividends; proceeds from sale of salvage and subrogation recoveries	635,422	27,643,672	23,725,238	4,553,856	Yes
6930 (AG) Attorney General Legal Services Fund	payments for services	844,202	37,249,676	35,843,123	2,250,754	Yes

FY 2021 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
Investment Trust Funds		11,045,444,741	13,852,671,324	11,661,420,214	13,236,695,851	
7000 (TRS) Public Treasurer's Investment Fund	money from state entities and outside entities	10,995,828,125	13,754,791,996	11,562,437,367	13,188,182,754	No
7010 (TRS) Undistributed Pool Earnings	interest	49,616,617	97,879,327	98,982,847	48,513,097	No
Private Purpose Trust Funds		15,650,299,280	5,665,779,825	880,270,541	20,437,639,492	
7208 (DAS) Navajo Trust Fund	oil royalties; income; litigation settlements	83,863,710	5,798,957	3,358,973	86,303,693	No
7210 (TRS) State Treasurer Unclaimed Property	all funds received under the Unclaimed Property Act; interest earnings	118,639,119	71,535,361	37,176,504	152,997,976	No
7220 (DEQ) Petroleum Storage Tank Trust Fund	fees; interest; environmental surcharge	(8,573,460)	7,806,558	5,228,295	(5,995,197)	No
7221 (DEQ) Petroleum Storage Tank Cleanup Fund	contributions; appropriations; recovered costs; interest	3,710,579	76,907	36,528	3,750,958	No
7230 (REG) Utah Education Savings Plan Trust	funds from participants in the public trust; gifts; grants; appropriations	15,442,672,661	5,547,195,738	802,444,499	20,187,423,900	No
7250 (FIN) Flexible Benefit Fund - Even Years	employee salary reduction through payroll	0	3,063,021	3,063,021	0	No
7251 (FIN) Flexible Benefit Fund - Odd Year	employee withholding	0	1,287,915	1,287,915	0	No
7260 (FIN) Indigent Inmate Trust Fund	proceeds received from counties that impose the additional tax levy by ordinance under UCA 67-5c-101(5); appropriations; interest	873,088	194,450	183,495	894,999	No
7261 (FIN) Indigent Capital Defense Trust Fund	monies from participating counties; appropriations; interest	1,802,909	548,685	476,375	1,947,530	No
7270 (DCC) Ethnic Arts Endowment	federal grant; interest earnings; donations	200,425	897	0	201,323	No
7275 (DCC) Individual Artists Fund	federal grant; interest earnings; donations	674,108	3,069	0	677,177	No
7280 (DEQ) Moab Mill Reclamation Trust Fund	proceeds from liquidation of a trust fund	542	0	0	542	No
7290 (DHS) Human Services Client Trust Fund	client's assets; donations from fund raising	1,911,294	5,378,000	5,138,577	2,390,140	No
7300 (DHS) M N Warshaw Trust	proceeds from will	157,647	776	0	158,423	No

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
7305 (DHS) State Development Center - Patient Account	Supplemental Social Security; civil service retirement; client earnings and deposits; interest	820,061	1,997,092	1,919,913	974,419	No
7310 (DHS) State Hospital Patient Trust	patient's funds; interest on funds at local bank	(26,539)	1,709,169	1,519,610	352,578	No
7315 (DNR) Bond and Surety Forfeiture Trust Fund	monies collected by the division as a result of bond or surety forfeitures; interest	1,047,185	358,235	1,405,420	0	No
7340 (DOC) Inmate Agency Fund Draper	inmate earnings; friends and relatives; government refunds	816,553	17,926,227	16,684,725	3,299,557	No
7345 (DPS) Local Public Safety & Firefighter Surv Spouse Trust F	appropriations; donations and grants; fees; interest	1,582,057	796,907	187,625	2,191,340	No
7355 (PED) Visually Handicapped Vendors	fees; vending machines	127,341	101,862	159,066	70,137	No

Pension Trust Funds		Not yet available	
7500 (FIN) Pension-Contributory System	employee contributions to the plan; earnings on investments	Not yet available	Yes
7510 (FIN) Pension-Non Contributory System	employee contributions to the plan; earnings on investments	Not yet available	No
7520 (FIN) Pension-Public Safety System	employee contributions to the plan; earnings on investments	Not yet available	No
7530 (FIN) Pension-Firefighters System	employee contributions to the plan; earnings on investments	Not yet available	No
7540 (FIN) Pension-Judges System	employee contributions to the plan; earnings on investments	Not yet available	No
7550 (FIN) Pension-Governors & Legislative Pension Plan	employee contributions to the plan; earnings on investments	Not yet available	No
7560 (FIN) Pension-401(k) Plan	employee contributions to the plan; earnings on investments	Not yet available	No
7570 (FIN) Pension-457 Plan	employee contributions to the plan; earnings on investments	Not yet available	No
7580 (FIN) Pension-IRA	employee contributions to the plan; earnings on investments	Not yet available	No
7590 (FIN) Pension-Roth IRA	employee contributions to the	Not yet available	No

FY 2021 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
	plan; earnings on investments					
7600 (FIN) Pension-Health Reimbursement Accounts	employee contributions to the plan; earnings on investments			Not yet available		No

Agency Funds		246,992,870	3,147,241,191	3,149,728,983	274,848,552	
8001 (FIN) Unemployment Insurance Agency	unemployment insurance from agency's payroll	272,562	0	(657,888)	930,450	Yes
8003 (FIN) Federal Withholding Tax Fund	federal income tax withheld from employees' earnings	381,581	101,582,112	101,963,692	0	Yes
8005 (FIN) Social Security Suspense Fund	FICA withheld	(119,176)	184,704,955	184,585,779	0	Yes
8007 (FIN) State Withholding Tax	state income tax withheld from employees' earnings	(533,762)	53,783,315	53,249,553	0	Yes
8010 (FIN) Misdemeanor Fines	fines and forfeitures	449,476	1,582,556	1,537,843	538,902	Yes
8012 (FIN) Forfeited Bond		(1,410)	51,615	50,205	1,410	NA
8015 (FIN) Security Surcharge/Fines	security surcharge fee	(3,785)	3,303,397	3,303,397	(3,785)	Yes
8016 (FIN) Surcharge Fines	surcharges imposed on felony and misdemeanor convictions and other offenses	0	0	0	0	Yes
8017 (FIN) Online Marriage License Fees	fees	0	31,990	31,990	0	NA
8021 (FIN) Finder Fund	income tax refunds; damaged and lost state warrants; garnishments; mutilated deposits; two-party checks	(293,048)	37,280,802	36,937,301	393,954	Yes
8025 (FIN) County Road and School Fund from Forest Reserves	federal forest leases; federal sales of certain properties	(35,705)	6,711,258	6,711,258	(35,705)	No
8030 (FIN) Local Government Tax Auditor Held Warrants Fund	local government tax distributions held by State Auditor's Office for not sending reports to the State Auditor's Office	397,507	25,928,752	26,326,259	0	No
8035 (FIN) Mortgage Loan Escrows	escrow funds	25,026	29,810	34,859	14,928	Yes
8045 (FIN) UT State Employees Charitable Fund	employee contributions	306,196	257,465	563,660	0	No
8050 (DAS) OSDC Collections	victim restitution collections and payments; fines due to other government agencies	(75,662)	4,201,310	4,207,572	(88,187)	Yes

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
8060 (AG) Attorney General Financial Crimes Trust Fund	settlement payments to be disbursed to victims of financial crimes	477,546	571,891	740,774	139,782	Yes
8065 (AG) Attorney General Seized Property Holding Fund	N/A	(124,539)	400,744	14,295	648,359	No
8070 (CRC) Consumer Protection Agency	court or judicially order settlements; administrative fines assessed under the Uniform Debt-management Services Act (UCA 13-42-133(6))	217,766	(2,298)	0	213,170	Yes
8090 (DHS) Human Services - ORS Support Collections	prior to FY 2002: donations; beginning FY 2002: ORS 3rd-party collections	(3,669,258)	214,893,786	211,224,528	3,669,258	No
8100 (DNR) Water Rights - Well Driller Bond	performance bonds	0	0	0	0	No
8105 (DOT) Highway Projects Within Counties Agency Fund	revenues and interest	(0)	2,892,113	2,892,113	(0)	No
8110 (DOT) Local Transp Corridor Preservation Fund	fees; appropriations; contributions; bond proceeds; portion of sales tax	38,172	21,070,709	21,072,219	35,153	No
8112 (DOT) County of 1st Class Hwy Proj Fund	contributions; portion of sales tax; fees	10,559,880	10,074,883	15,354,823	0	No
8115 (DOC) Corrections Inventory	inventory	0	8,989,550	8,989,550	0	No
8122 (GOED) Transient Room Tax Fund	tax	433,096	1,831,042	1,875,142	344,896	No
8141 (DOT) Class B & C Road - Agency Fund	motor vehicle registration; 1/2 of one cent motor fuel tax	0	0	(3)	3	No
8142 (DOT) Aeronautics Airport Agency	excise tax on aircraft fuel	(0)	129,543,285	129,543,285	(0)	No
8150 (DPS) Public Safety - Seized Cash	cash and property seized during investigation and prosecution of drug related crimes	4,394,201	565,019	1,232,673	3,058,893	No
8151 (DPS) Public Safety Financial Responsibility	uninsured motorist's "bonds"	102,198	217,123	319,321	0	No
8160 (GOV) Lt Governor - Election File Fee Fund	filing fees	57,603	475	0	58,553	No
8170 (JUD) Juvenile Courts Trust Account	fines; bail forfeitures; restitution payments	2,375,362	582,197	610,537	2,318,682	No
8171 (JUD) District Courts Trust Account	fines; bail forfeitures; restitution payments	44,398,891	26,324,161	28,614,920	39,817,372	No

FY 2021 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
4300 (FIN) Lease Revenue and Water Recap Debt Service	wage claims; 50% of penalties	19,497,483	832,307	224,378	20,713,340	No
8190 (MEC) Medical Education Council Agency Fund	pass through money	663,834	1,303	333,220	0	No
8200 (RET) Civil Fees Judges' Retirement Trust Fund	filing fees	(184)	1,365,972	1,365,204	1,353	Yes
8205 (RET) Firefighters' Retirement Trust Fund, Agency Fund	fire insurance premium tax; life insurance premium tax	94,209	21,032,568	21,126,777	0	Yes
8210 (SAO) Property Tax Valuation	property tax fees; interest	145,130	4,196,760	4,131,934	274,784	No
8222 (TAX) Botanical, Cultural, and Zoological Tax	sales tax	5,199,524	61,994,072	61,064,372	7,058,925	Yes
8223 (TAX) Car and Bus Company Trust	property tax	999,804	9,344,788	9,344,674	1,000,033	Yes
8224 (TAX) County Motor Vehicle Registration Collections	county portion of motor vehicle registration fees; fees	(162,678)	163,550	0	164,422	Yes
8226 (TAX) Education Tax Check Off Lease Refunding	tax check off	25,525	46,692	38,564	41,779	Yes
8227 (TAX) General Fund Tax Cash Bond	cash bonds	119,729	56,500	176,229	0	No
8229 (TAX) License Plate Contributions - Non FINET Entities	fees; contributions	6,903	1,230,190	1,230,687	5,911	Yes
8230 (TAX) Local and Optional Taxes	emergency services telephone charge for the U of U Poison Control Center; sales and use tax imposed by towns	19,759,570	481,754,189	478,436,005	26,395,939	Yes
8232 (TAX) Local Transit Authority	sales tax	31,641,538	392,686,539	387,140,603	42,733,409	Yes
8233 (TAX) Municipal Energy Sales and Use Tax Fund	municipal energy sales tax	501,949	6,880,844	6,991,220	281,196	Yes
8234 (TAX) Rural County Hospital Tax	sales tax	55,489	8,248,900	7,781,612	990,064	Yes
8236 (TAX) Tax Commission Suspense	unidentified taxes; impound sales: IRP funds	10,797	0	0	10,797	Yes
8238 (TAX) Tax Suspense - IRP	IRP funds	(2,647,116)	11,135,139	11,135,139	(2,647,116)	Yes
8239 (TAX) Tax Suspense - MV Impound Sales	impound sales	219,224	0	219,224	0	Yes
8240 (TAX) Tourism Recreation, Cultural, and Conventional Facilit	tourism tax; recreation tax; cultural tax; convention facilities tax	104,247	1,528,257	1,470,700	219,361	Yes
8241 (TAX) Transient Room/Resort Tax	hotel room tax	4,464,458	189,085,908	178,877,907	24,880,461	Yes
8242 (TAX) Uniform Local Sales Tax	sales tax	71,110,786	1,016,548,288	1,003,084,580	98,038,201	Yes

Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Req. Appr
8290 (TLA) Land Board Suspense Agency	leases; sales; other revenue generating activities that occur on trust lands	3,921,153	0	0	3,921,153	Yes
8300 (TRS) State Treasurer Miscellaneous Investments	donations	32,521,451	3,560,187	36,081,638	0	No
8305 (TRS) Election Campaign Fund	appropriations	5,512	127,392	127,904	4,488	No
8310 (TRS) State Treasurer Higher Education City Bail	higher education fines	(541)	35,892	35,818	(393)	No
8320 (TRS) State Treasurer State Land Investment	interest; additional principle investments as allowed by law	(1,295,645)	97,980,937	97,980,937	(1,295,645)	No
8330 (TRS) Treasurer Cash Clearing Account		0	0	0	0	0

Component Units		36,994,740	75,918,832	49,993,694	62,919,878	
9210 (GOED) Inland Port Authority	property tax; financial assistance; borrowing; bond proceeds	624,735	22,808,333	4,076,649	19,356,419	No
9212 (GOUTAH) Point of the Mountain State Land Authority	appropriations; proceeds from sales	376,509	6,591,421	2,162,251	4,805,679	No
9214 (FIN) Schools for the Deaf and Blind Donation Fund	donations	1,254,975	(971,017)	14,003	269,955	Yes
9215 (FIN) Schools for the Deaf and Blind	appropriations; transfers; Title XIX services; grants; contracts for services; canteen sales	34,678,521	45,887,527	43,339,266	37,226,782	Yes
9218 FIN Schools for the Deaf and Blind Foundation	contributions	0	1,382,567	161,525	1,221,043	No
9238 (FIN) Ut Charter School Finance Authority	deposits received with charter school financing applications; admin fees; appropriations; other fees	60,000	220,000	240,000	40,000	No